IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE K.BALAKRISHNAN NAIR

TUESDAY, THE 3RD APRIL 2007 / 13TH CHAITHRA 1930

WP(C).No. 19794 of 2005(F)

PETITIONER:

M/S.PRIYA POLYMERS,
CONVENT ROAD, P.O.CHIYYARAM,
THRISSUR.

BY ADV. SRI.JOSE JOSEPH

RESPONDENTS:

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1. THE CHECK POST INSPECTOR,
SALES TAX CHECK POST, BANGRA MANJESWAR,
KASARAGOD.

2. THE STATE OF KERALA,
REP.BY SECRETARY TO GOVERNMENT,
TAXES DEPARTMENT, SECRETARIAT,
TRIVANDRUM.

BY SR.GOVERNMENT PLEADER MR.MOHAMMED RAFIQ

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 03/04/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 TRUE COPY OF NOTICE ISSUED BY THE 1ST RESPONDENT DEMANDING ENTRY TAX DATED 28.6.2005.

EXT.P2 TRUE COPY OF THE PROPOSED AMENDMENTS TO THE KERALA VALUE ADDED TAX ACT.

/ TRUE COPY /

K.BALAKRISHNAN NAIR, J.

W.P.(C) No.19794 of 2005

Dated this the 3rd day of April, 2007.

JUDGMENT

The point raised by the petitioner is covered in its favour by the decision of the Division Bench of this Court rendered in a batch of cases dealing with entry tax. Accordingly the writ petition is allowed. If the goods transported by the petitioner are not resold and it is used by it, it is entitled to get refund of the entry tax paid pursuant to the interim order of this Court. Accordingly, if the petitioner moves the competent authority for refund, the said application shall be considered and disposed of in the light of the observation made herein above, within two months from the date of production of a copy of this judgment.

K.BALAKRISHNAN NAIR,
Judge

vns.